

Form F-66 (IA-2) (6-30-2016)		<b>STATE OF IOWA</b>  <b>2016</b> <b>FINANCIAL REPORT</b> <b>FISCAL YEAR ENDED</b> <b>JUNE 30, 2016</b>	
CITY OF <u>          HAWARDEN          </u> , IOWA <b>DUE: December 1, 2016</b>		16208400500000 <b>HAWARDEN CITY</b> <b>1150 CENTRAL AVENUE</b> <b>HAWARDEN, IA 51023</b>  <i>(Please correct any error in name, address, and ZIP Code)</i>	
<b>WHEN COMPLETED, PLEASE RETURN TO</b> Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS																								
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)																				
<b>Revenues and Other Financing Sources</b>																								
Taxes levied on property	563,319		563,319	565,866																				
Less: Uncollected property taxes-levy year	0		0																					
<b>Net current property taxes</b>	563,319		563,319	565,866																				
Delinquent property taxes	68		68																					
TIF revenues	494,730		494,730	495,520																				
Other city taxes	346,770	0	346,770	326,199																				
Licenses and permits	4,736	0	4,736	24,275																				
Use of money and property	47,445	27,726	75,171	45,595																				
Intergovernmental	505,417	0	505,417	492,368																				
Charges for fees and service	217,427	13,586,587	13,804,014	17,014,535																				
Special assessments	7,628	0	7,628	4,930																				
Miscellaneous	58,073	654,938	713,011	28,000																				
Other financing sources	1,206,462	196,545	1,403,007	4,674,912																				
<b>Total revenues and other sources</b>	3,452,075	14,465,796	17,917,871	23,672,200																				
<b>Expenditures and Other Financing Uses</b>																								
Public safety	648,267	0	648,267	683,851																				
Public works	337,077	0	337,077	393,476																				
Health and social services	321,722	0	321,722	325,000																				
Culture and recreation	468,421	0	468,421	484,024																				
Community and economic development	96,496	0	96,496	101,212																				
General government	88,243	0	88,243	345,548																				
Debt service	381,846	0	381,846	375,220																				
Capital projects	5,694	0	5,694	9,400																				
<b>Total governmental activities expenditures</b>	2,347,766	0	2,347,766	2,717,731																				
Business type activities	0	13,194,606	13,194,606	17,282,629																				
<b>Total ALL expenditures</b>	2,347,766	13,194,606	15,542,372	20,000,360																				
Other financing uses, including transfers out	820,346	540,545	1,360,891	1,994,912																				
<b>Total ALL expenditures/And other financing uses</b>	3,168,112	13,735,151	16,903,263	21,995,272																				
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	283,963	730,645	1,014,608	1,676,928																				
Beginning fund balance July 1, 2015	1,846,721	15,041,301	16,888,022																					
Ending fund balance June 30, 2016	2,130,684	15,771,946	17,902,630	1,676,928																				
<b>Note</b> - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ 3,240 held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ 103,920 held in agency funds which were not budgeted and are not available for city operations.																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 40%;">Indebtedness at June 30, 2016</th> <th style="width: 15%;">Amount - Omit cents</th> <th style="width: 40%;">Indebtedness at June 30, 2016</th> <th style="width: 5%;">Amount - Omit cents</th> </tr> <tr> <td>General obligation debt</td> <td style="text-align: right;">\$ 1,886,272</td> <td>Other long-term debt</td> <td style="text-align: right;">\$ 5,098,387</td> </tr> <tr> <td>Revenue debt</td> <td style="text-align: right;">\$ 5,680,000</td> <td>Short-term debt</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>TIF Revenue debt</td> <td style="text-align: right;">\$ 0</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>General obligation debt limit</td> <td style="text-align: right;">\$ 4,007,830</td> </tr> </table>					Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	General obligation debt	\$ 1,886,272	Other long-term debt	\$ 5,098,387	Revenue debt	\$ 5,680,000	Short-term debt	\$ 0	TIF Revenue debt	\$ 0					General obligation debt limit	\$ 4,007,830
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents																					
General obligation debt	\$ 1,886,272	Other long-term debt	\$ 5,098,387																					
Revenue debt	\$ 5,680,000	Short-term debt	\$ 0																					
TIF Revenue debt	\$ 0																							
		General obligation debt limit	\$ 4,007,830																					
CERTIFICATION																								
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF																								
Signature of city clerk		Date Published/Posted		Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted																				
Printed name of city clerk		Telephone →	Area Code	Number Extension																				
Signature of Mayor or other City official (Name and Title)			Date signed																					
PLEASE PUBLISH THIS PAGE ONLY																								

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF HAWARDEN						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	<b>Section A - TAXES</b>											1			
2	<b>Taxes levied on property</b>	342,684	127,831		92,804			563,319			563,319	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	342,684	127,831		92,804	0		563,319		T01	563,319	4			
5	Delinquent property taxes	68						68		T01	68	5			
6	<b>Total property tax</b>	342,752	127,831		92,804	0	0	563,387			563,387	6			
7	<b>TIF revenues</b>			494,730				494,730		T01	494,730	7			
8	<b>Other city taxes</b>														
8	Utility tax replacement excise taxes	2,463	856		494			3,813		T15	3,813	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	20,379						20,379		T15	20,379	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax	856						856		T19	856	12			
13	Hotel/motel tax							0		T19	0	13			
14	Other local option taxes		321,722					321,722		T09	321,722	14			
15	<b>TOTAL OTHER CITY TAXES</b>	23,698	322,578	0	494	0	0	346,770	0		346,770	15			
16	<b>Section B - LICENSES AND PERMITS</b>	4,736						4,736		T29	4,736	16			
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17			
18	Interest	1,940	3,523	1,640	65	3,039		10,207	27,726	U20	37,933	18			
19	Rents and royalties	35,874					1,364	37,238		U40	37,238	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	37,814	3,523	1,640	65	3,039	1,364	47,445	27,726		75,171	22			
23												23			
24	<b>Section D - INTERGOVERNMENTAL</b>											24			
25												25			
26	<b>Federal grants and reimbursements</b>											26			
27	Federal grants	1,589						1,589		B89	1,589	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	<b>Total Federal grants and reimbursements</b>	1,589	0	0	0	0	0	1,589	0		1,589	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued	CITY OF HAWARDEN					<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		312,148					312,148		C46	312,148	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	1,711						1,711		C89	1,711	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim	16,400	6,099	11,653	3,877			38,029		C89	38,029	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	18,111	318,247	11,653	3,877	0	0	351,888	0		351,888	60
61												61
62	Local grants and reimbursements											62
63	County contributions	30,152						30,152			30,152	63
64	Library service	9,588						9,588		D89	9,588	64
65	Township contributions	24,000						24,000		D89	24,000	65
66	Fire/EMT service							0		D89	0	66
67	Police Service - Ireton	54,000						54,000		D89	54,000	67
68	Library Service - Ireton	1,200						1,200			1,200	68
69	Grants Fire/Ambulance/Police	33,000						33,000			33,000	69
70	Total local grants and reimbursements	151,940	0	0	0	0	0	151,940	0		151,940	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	171,640	318,247	11,653	3,877	0	0	505,417	0		505,417	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	319,607	A91	319,607	73
74	Sewer							0	281,891	A80	281,891	74
75	Electric							0	2,355,932	A92	2,355,932	75
76	Gas							0	760,436	A93	760,436	76
77	Parking							0		A60	0	77
78	Airport							0		A01	0	78
79	Landfill/garbage							0	176,596	A81	176,596	79
80	Hospital							0	8,448,562	A36	8,448,562	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF HAWARDEN						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0	813,507	T15	813,507	83				
84	Internet							0		A03	0	84				
85	Telephone							0	430,056	A03	430,056	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges	159,373						159,373		A89	159,373	93				
94	Sidewalk street repair charges	916						916		A44	916	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges	31,175						31,175		A03	31,175	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges	25,963						25,963		A61	25,963	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	217,427	0	0	0	0	0	217,427	13,586,587		13,804,014	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS					7,628		7,628		U01	7,628	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	2,000					7,069	9,069	127,024	U99	136,093	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise							0		U11	0	110				
111	Fines	21,071						21,071		U30	21,071	111				
112	Internal service charges							0	162,856	NR	162,856	112				
113	Other miscellaneous - Specify							0			0	113				
114	Misc Rev City, Fire Ambulance	2,312						2,312			2,312	114				
115	Refunds	15,289				10,332		25,621			25,621	115				
116	Misc Charges, Lates Fees, Recoveries							0	111,620		111,620	116				
117	Hospital Nonoperating Revenue, net							0	253,438		253,438	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	40,672	0	0	0	10,332	7,069	58,073	654,938		713,011	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF HAWARDEN						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	838,739	772,179	508,023	97,240	20,999	8,433	2,245,613	14,269,251		16,514,864	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales	20,495		21,621				42,116		NR	42,116	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	658,971			74,420	39,250		772,641	196,545		969,186	127		
128	Internal TIF loans and transfers in	62,500		23,736	201,719	103,750		391,705			391,705	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	741,966	0	45,357	276,139	143,000	0	1,206,462	196,545		1,403,007	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,580,705	772,179	553,380	373,379	163,999	8,433	3,452,075	14,465,796		17,917,871	132		
133												133		
134	Beginning fund balance July 1, 2015	639,408	539,195	79,035	2,785	419,894	166,404	1,846,721	15,041,301		16,888,022	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,220,113	1,311,374	632,415	376,164	583,893	174,837	5,298,796	29,507,097		34,805,893	136		
137												137		
138												138		
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF HAWARDEN						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
1	Section A — PUBLIC SAFETY											1		
2	Police department/Crime prevention — Current operation	401,190	12,205					413,395		E62	413,395	2		
3	Purchase of land and equipment							0		G62	0	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation	616						616		E89	616	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	84,666						84,666		E24	84,666	13		
14	Purchase of land and equipment							0		G24	0	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation	146,602						146,602		E32	146,602	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation							0		E66	0	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation	2,988						2,988		E32	2,988	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation							0		E89	0	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	636,062	12,205		0	0	0	648,267			648,267	40		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						X GAAP		□ NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	259,919						259,919		E44	259,919	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	6,764						6,764		E44	6,764	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation	36,651						36,651		E44	36,651	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	1,743						1,743		E01	1,743	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment		32,000					32,000		G89	32,000	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	305,077	32,000		0	0	0	337,077			337,077	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF HAWARDEN		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation		321,722					321,722		E36	321,722	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	321,722				0	321,722			321,722	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF HAWARDEN						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	190,432					8,073	198,505		E52	198,505	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	5,310						5,310		E61	5,310	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	63,007						63,007		E61	63,007	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	117,228						117,228		E61	117,228	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	59,260						59,260		E03	59,260	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation	25,111						25,111		E61	25,111	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	460,348	0		0	0	8,073	468,421			468,421	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	33,480						33,480		E89	33,480	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			63,016				63,016		E89	63,016	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	33,480	0	63,016	0	0	0	96,496			96,496	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF HAWARDEN		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	7,829						7,829		E29	7,829	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	76,755						76,755		E23	76,755	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	2,147						2,147		E89	2,147	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation					1,512		1,512		E89	1,512	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	86,731	0	0	0	1,512	0	88,243			88,243	176
177	Section G — DEBT SERVICE							0			0	177
178	TIF Debt Service			6,869	281,873			288,742			288,742	178
179	City Hall/Comm Center Debt Service				93,104			93,104			93,104	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	6,869	374,977	0	0	381,846			381,846	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Housing Demolition					5,694		5,694			5,694	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	5,694	5,694			5,694	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189						0		0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	5,694	0	5,694			5,694	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,521,698	365,927	69,885	374,977	7,206	8,073	2,347,766			2,347,766	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF HAWARDEN		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								309,927	E91	309,927	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								328,179	E80	328,179	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation								1,768,878	E92	1,768,878	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation								686,549	E93	686,549	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								166,931	E81	166,931	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation								8,292,633	E36	8,292,633	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation								1,332,069	E03	1,332,069	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF HAWARDEN						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	<b>Section I — BUSINESS TYPE ACTIVITIES — Cont.</b>											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								157,322		157,322	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246	Capital Equipment								5,352		5,352	246
247											0	247
248	MBMECA Misc Expense								146,766		146,766	248
249											0	249
250											0	250
251	<b>TOTAL BUSINESS TYPE ACTIVITIES</b>								13,194,606		13,194,606	251
252												252
253	<b>TOTAL EXPENDITURES (Sum of lines 194 and 251)</b>	1,521,698	365,927	69,885	374,977	7,206	8,073	2,347,766	13,194,606		15,542,372	253
254	<b>Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT</b>									NE		254
255	Regular transfers out	5,250	340,892			82,499		428,641	540,545		969,186	255
256	Internal TIF loans/repayments and transfers out			367,969		23,736		391,705			391,705	256
257								0			0	257
258	<b>TOTAL OTHER FINANCING USES</b>	5,250	340,892	367,969	0	106,235	0	820,346	540,545		1,360,891	258
259	<b>TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)</b>	1,526,948	706,819	437,854	374,977	113,441	8,073	3,168,112	13,735,151		16,903,263	259
260												260
261	<b>Ending fund balance June 30, 2016:</b>											261
262	<b>Governmental:</b>											262
263	Nonspendable	59,314					134,816	194,130			194,130	263
264	Restricted		604,555	194,561	1,187	5,157	31,948	837,408			837,408	264
265	Committed							0			0	265
266	Assigned					465,295		465,295			465,295	266
267	Unassigned	633,851						633,851			633,851	267
268	<b>Total Governmental</b>	693,165	604,555	194,561	1,187	470,452	166,764	2,130,684			2,130,684	268
269	<b>Proprietary</b>								15,771,946		15,771,946	269
270	<b>Total ending fund balance June 30, 2016</b>	693,165	604,555	194,561	1,187	470,452	166,764	2,130,684	15,771,946		17,902,630	270
271	<b>TOTAL REQUIREMENTS (Sum of lines 259 and 270)</b>	2,220,113	1,311,374	632,415	376,164	583,893	174,837	5,298,796	29,507,097		34,805,893	271
272												272

**Cell:** B36

**Comment:** Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

**Cell:** B37

**Comment:**

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

**Cell:** B38

**Comment:** Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

**Cell:** B39

**Comment:** Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

**Cell:** B40

**Comment:** Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

<b>Part III INTERGOVERNMENTAL EXPENDITURES</b> <span style="float:right">CITY OF HAWARDEN</span> Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....		Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 M89 \$		Purpose Highways..... All other.....				Amount paid to State L44 \$ L89 \$	
<b>Part IV SALARIES AND WAGES</b> Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....						Amount - Omit cents Z00 \$		1,186,858	
<b>Part V DEBT OUTSTANDING, ISSUED, AND RETIRED</b>									
<b>A. Long-term debt</b>		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)		
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$	
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89	
3. Electric utility	19U 5,920,000	29U	39U 240,000	49U	49U	49U 5,680,000		I92 191,400	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. G.O Debt	19U 2,199,870	29U	39U 313,598	49U 1,886,272	49U	49U	49U	I89 60,052	
Hospital Debt	19U	29U	39U	49U	49U	49U	49U	I89	
10.	19U 813,780	29U 4,445,994	39U 161,387	49U	49U	49U	49U 5,098,387	I89 62,943	
11.	19U	29U	39U	49U	49U	49U	49U	I89	
12.	19U	29U	39U	49U	49U	49U	49U	I89	
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
<b>Total long-term debt</b>	8,933,650	4,445,994	714,985	1,886,272	0	5,680,000	5,098,387	314,395	
<b>B. Short-term debt</b>		Amount - Omit cents							
Outstanding as of JULY 1, 2015				61V \$	0				
Outstanding as of JUNE 30, 2016				64V \$	0				
<b>Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b> Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014									
				\$	80,156,605		x .05 = \$		4,007,830
<b>Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016</b>									
Type of asset	Bond and interest funds (a)		Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)			
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31	W61					
	\$		\$						
				4,148			9,088,793		9,092,941
REMARKS								V98	